Richard E. Leff, Esq. (RL-2123) McGIVNEY & KLUGER, P.C. 80 Broad Street, 23rd Floor New York, New York 10004 (212) 509-3456

Attorneys for Defendants:

LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
------X 21 MC 102 (AKH)

ARTURO ARIAS (AND WIFE, MARILYN
QUINTANA),

Plaintiff(s),

NOTICE OF ADOPTION OF ANSWER
TO MASTER COMPLAINT

-against
ELECTRONICALLY FILED

100 CHURCH, LLC, ET. AL.,

Defendant(s).

PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10, 2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York January 8, 2008

Yours etc.,

McGIVNEY & KLUGER, P.C. Attorneys for Defendants LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

By

Richard E. Leff (RL-2123) 80 Broad Street, 23rd Floor New York, New York 10004 (212) 509-3456

TO: WORBY GRONER & NAPOLI BERN, LLP Plaintiffs Liaison
In Re Lower Manhattan Disaster Site Litigation
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All Defense Counsel